--- 1/4th Pound - Series “C” - 290 x 20 mm. - scanned at 55% scale ---

The catalogue lists the 290 x 20 mm. black, 1/4th pound Series “C” strip as follows:

RP-926 - 1/4th pound, *coarse roulette*, with 4 mm. blue control numbers
RP-927 - 1/4th pound, *fine roulette*, with 4 mm. blue control numbers - **WANTED!**

RP-1205 - RP-927 surcharged **4¢ / EXCISE / TAX** by BABN for the Budget of June 1942

RP-1616 - RP-1205 re-surcharged **8¢** plus three horizontal killer lines by BABN for the March 1943 Budget
RP-1680 - RP-927 surcharged **8¢ / EXCISE / TAX** by BABN for the March 1943 Budget
RP-1375 - RP-927 mimeographed 8¢ by Rock City Tobacco in 1947

The collection also contains a *control-free* copy of the *fine roulette* **RP-927n**.

RP-927n - 1/4th pound, *fine roulette*, without control numbering

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--- RP-926 - *coarse roulette* - with 4 mm. blue control numbers ---

The collection ***does not contain*** a *dated* copy of the *coarse roulette* 1/4th pound strip **RP-926**. The indeterminate hidden letters “X-W” probably indicate that the die was approved in 1940. BABN reports that a plate contained 20 stamps – probably 2 x 10 impressions. The package net weight was 4 ounces.

RP-926 - 1/4th pound, *coarse roulette*, control **0493594**
Roller cancelled **4-50-E** by “Royal Canadian Tobacco”, Toronto - scanned at 55% scale

0153001	RP-926	1/4th pound, coarse roulette, roller coded **4-50-E**
0223035	RP-926	1/4th pound, coarse roulette, roller coded **1-1-E**
0493594 ★	RP-926	1/4th pound, coarse roulette, roller coded **4-50-E**
0876547	RP-926	1/4th pound, coarse roulette, roller coded **1-24-E**

The collection ***does not contain*** a *dated* copy of the *fine roulette* 1/4th pound strip **RP-927**. The illustrated roller cancelled copy of the *fine roulette* is from later usage.

RP-927 - 1/4th pound, *fine roulette*, control **5233058 r**oller cancelled **4-50-E** by “Royal Canadian Tobacco”, Toronto

2296273	RP-927	1/4th pound, fine roulette, roller coded **1-10-D**
2376666	RP-927	1/4th pound, fine roulette, roller coded **1-1-E**
2471136	RP-927	1/4th pound, fine roulette
2486281	RP-927	1/4th pound, fine roulette, roller coded **35-10-D**

The Budget of June 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, and BABN surcharged the *fine roulette* 1/4th pound strip with their three-line dark blue 3 mm. and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1205**. Since the strips which follow are *un-surcharged* copies of **RP-927**, it follows that the illustrated strip was returned to BABN after June 1942 for surcharging.

RP-1205 - **4¢ / EXCISE / TAX** on 1/4th pound, *fine roulette*, control **4345016**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

4345016 ★	RP-1205	**4¢ / EXCISE / TAX** on 1/4th pound, fine roulette, roller coded **1-10-D**

Coming from smaller companies the following copies of the *fine roulette* 1/4th pound **RP-927** were probably used prior to the tabling of the June 1942 Budget, or originally had an attached 4¢ excise tax stamp.

RP-927 - 1/4th pounds, *fine roulette*, control **5233058 - r**oller cancelled **3-10-D** by "Economic Tobacco", Montreal

4988456	RP-927	1/4th pound, fine roulette, roller coded **3-10-D**
5168952	RP-927	1/4th pound, fine roulette, roller coded **15-10-D**
5233058 ★	RP-927	1/4th pound, fine roulette, roller coded **3-10-D**

At this point there should be a batch of **RP-927** surcharged as **RP-1205** with **4¢ / EXCISE / TAX** by BABN for the June 1942 Budget. A copy is **WANTED!**

The Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, and BABN re-surcharged sheets of their 1942 *fine roulette* **RP-1205** with a dark blue 3 mm. Gothic **8¢** and the three 7 mm. horizontally stacked *killers* as **RP-1616**.

RP-1616 - **8¢** over **4¢ / EXCISE / TAX** on 1/4th pound, *fine roulette*, control **6083875**

5878320	RP-1616	**8¢** over **4¢ / EXCISE / TAX** on 1/4th pound, roller coded **27-10-D**
6083875 ★	RP-1616	**8¢** over **4¢ / EXCISE / TAX** on 1/4th pound, fine roulette

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For general distribution under the Budget of March 1943, BABN surcharged the *fine roulette* **P-927** with their dark blue three-line 3 and 2 mm. Gothic **8¢ / EXCISE / TAX** as **RP-1680**.

RP-1680 - **8¢ / EXCISE / TAX** on 1/4th pound, *fine roulette*, control **7161365** - scanned at 55% scale

6570884 ★	RP-1680	**8¢ / EXCISE / TAX** on 1/4th pound, fine roulette
7007331	RP-1680	**8¢ / EXCISE / TAX** on 1/4th pound, fine roulette, roller coded **6-10-D**
7161365 ★	RP-1680	**8¢ / EXCISE / TAX** on 1/4th pound, fine roulette

7275169 RP-1680 **8¢ / EXCISE / TAX** on 1/4th pound, fine roulette

The following *fine roulette* listing of the 1/4th pound **RP-927** comes from post-1947, when the printing of the excise tax was no longer mandated on the stamp. *The illustrated strip is however from a later batch*.

RP-927 - 1/4th pound, *fine roulette*, control **9003428**, in post -1947 usage - scanned at 55% scale

7595349 RP-927 1/4th pound, fine roulette

The following copy of the 1/4th pound *fine roulette* **RP-927** was used in November 1947, when the printing of the excise tax on the stamp was no longer mandated. **"Rock City"** may not have realized that the surcharge was no longer required, and applied a manuscript red Gothic 7½ mm. *one-time* mimeographed 8¢ and 7411 to the strip. Or "Rock City" was simply stubborn, and wanted to illustrate that the government was still exacting excise tax.

RP-1375 - 8¢ on 1/4th pound, *fine roulette*, control **7645656** - a one-time manuscript red mimeograph Coded 7411 by "Rock City Tobacco", Quebec City in November 1947 - ***from the collection of Fritz Angst***

7645656 11/47 RP-1375 8¢ mimeograph on 1/4th pound, *fine roulette*, coded 7411

Another Rock City 2/21st pound strip carrying a similar redundant surcharge: cf. file [c:\ CR - STAMPS / RP_STAMPS \ 1942-70 \ 2-21 pounds].

Returning to the post-1947 use of the un-surcharged *fine roulette* 1/4th pound **RP-927** in what is probably a remnant strip.

RP-927 - 1/4th pound, *fine roulette*, control **9003428**, in post -1947 usage

9003428 ★ RP-927 1/4th pound, fine roulette

Note: ***this apparently was the end of the control sequence on the 1/4th pound Series "C" strip***

The control numbers on the 1/4th pound strip have run through the introductory sequences from **0000001** to **9003428** - at this point the 1/4th pound total is 9,003,428 strips. The introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

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File path is c:\ MS - STAMPS \ P_STAMPS \ 1935 - Series C \ 1-4 pound - 290 mm,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 20th 2012 - JBH